

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Harrison Com School Corp (3180)**

| 1006 Category                             | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |      |
|---|---|--------------------|--------------------|--------------------|---------------------|------------------|-----------------|-----------------|------|
| <b>Student Academic Achievement</b>       |   |                    |                    |                    |                     |                  |                 |                 |      |
|   | 11050 Regular Programs; Full Day Kindergarten   |                    | \$0                | \$90,511           | \$112,526           | \$300,494        | n/a             | 232%            | 167% |
|   | 11100 Regular Programs; Elementary  | \$2,913,313        | \$2,966,908        | \$2,974,828        | \$3,503,032         | 20%              | 18%             | 18%             |      |
|   | 11200 Regular Programs; Middle/Junior High  | \$939,583          | \$1,377,583        | \$1,403,205        | \$1,539,669         | 64%              | 12%             | 10%             |      |
|   | 11300 Regular Programs; High School   | \$1,484,124        | \$1,534,025        | \$1,566,284        | \$1,825,059         | 23%              | 19%             | 17%             |      |
|   | 11410 Vocational Education; Agriculture A   | \$100,854          | \$90,695           | \$100,951          | \$120,248           | 19%              | 33%             | 19%             |      |
|   | 11450 Vocational Education; Consumer and Homemaking   | \$49,916           | \$63,130           | \$62,184           | \$66,115            | 32%              | 5%              | 6%              |      |
|   | 11520 Vocational Education; Area School Participation   | \$168,865          | \$201,396          | \$187,958          | \$269,095           | 59%              | 34%             | 43%             |      |
|   | 11610 Regular Programs; Alternative Education Programs; Elementary                                    | \$0                | \$0                | \$3,634            | \$0                 | n/a              | n/a             | -100%           |      |
|   | 12100 2007 Account Code - Gifted and Talented   | \$21,398           | \$21,615           | \$9,417            | \$5,017             | -77%             | -77%            | -47%            |      |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                | \$0                | \$1,000             | n/a              | n/a             | n/a             |      |
|   | 12150 Gifted And Talented; High Ability Student Programs  | \$0                | \$0                | \$0                | \$35,031            | n/a              | n/a             | n/a             |      |
|   | 12210 Mental Disabilities; Mild Mental Disabilities   | \$110,664          | \$145,625          | \$136,155          | \$150,955           | 36%              | 4%              | 11%             |      |
|   | 12320 Physical Impairment; Multiple Disabilities  | \$99,213           | \$143,203          | \$141,031          | \$169,104           | 70%              | 18%             | 20%             |      |
|   | 12350 Physical Impairment; Homebound  | \$3,057            | \$6,550            | \$4,285            | \$3,198             | 5%               | -51%            | -25%            |      |
|   | 12410 Emotional Disabilities; Emotional Disabilities; Full Time                                       | \$144,150          | \$213,446          | \$216,951          | \$220,053           | 53%              | 3%              | 1%              |      |
|   | 12510 Culturally Different; Communication Disorders   | \$52,196           | \$119,087          | \$119,038          | \$139,897           | 168%             | 17%             | 18%             |      |
|   | 12610 Learning Disability   | \$372,103          | \$491,616          | \$470,078          | \$562,105           | 51%              | 14%             | 20%             |      |
|   | 12710 Equal Opportunity At Risk   | \$57,574           | \$42,860           | \$28,664           | \$29,818            | -48%             | -30%            | 4%              |      |
|   | 12810 Special Education Preschool   | \$89,874           | \$73,628           | \$92,277           | \$121,156           | 35%              | 65%             | 31%             |      |
|   | 12900 Other Special Programs  | \$31,911           | \$0                | \$164,521          | \$247,694           | > 500%           | n/a             | 51%             |      |
|   | 14100 Summer School Programs; Elementary  | \$65,787           | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |      |
|   | 14200 Summer School Programs; Middle/Junior High School   | \$15,833           | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |      |
|   | 14300 Summer School Programs; High School   | \$38,479           | \$14,271           | \$0                | \$3,841             | -90%             | -73%            | n/a             |      |
|   | 16100 Remediation Testing   | \$1,108            | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |      |
|   | 16200 Preventive Remediation  | \$154              | \$35,415           | \$26,950           | \$37,596            | > 500%           | 6%              | 40%             |      |
|   | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$0                | \$5,894            | \$0                | \$0                 | n/a              | -100%           | n/a             |      |
|   | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$84,006           | \$13,699           | \$0                | \$546               | -99%             | -96%            | n/a             |      |
|   | 22220 Library/Media Services; School Library  | \$253,417          | \$289,712          | \$249,729          | \$275,413           | 9%               | -5%             | 10%             |      |
|   | 22230 Library/Media Services; Audiovisual   | \$7,123            | \$6,372            | \$4,962            | \$3,912             | -45%             | -39%            | -21%            |      |
|   | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$10,637           | \$715              | \$0                | \$0                 | -100%            | -100%           | n/a             |      |
|   | 24100 Office of The Principal   | \$420,710          | \$468,062          | \$471,333          | \$465,154           | 11%              | -1%             | -1%             |      |
|   | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$60,279           | \$19,082           | \$53,908           | \$65,119            | 8%               | 241%            | 21%             |      |
|   | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$149,410          | \$270,518          | \$126,813          | \$190,536           | 28%              | -30%            | 50%             |      |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$255,679          | \$403,070          | \$407,781          | \$196,383           | -23%             | -51%            | -52%            |      |
| <b>Student Academic Achievement Total</b> |   | <b>\$8,001,420</b> | <b>\$9,108,686</b> | <b>\$9,135,462</b> | <b>\$10,547,240</b> | <b>32%</b>       | <b>16%</b>      | <b>15%</b>      |      |
| <b>Student Instructional Support</b>      |   |                    |                    |                    |                     |                  |                 |                 |      |
|   | 26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services                      | \$21,943           | \$19,925           | \$26,256           | \$13,305            | -39%             | -33%            | -49%            |      |
|   | 21220 Guidance Services; Counseling Services  | \$359,721          | \$383,984          | \$402,613          | \$433,361           | 20%              | 13%             | 8%              |      |
|   | 21230 Guidance Services; Appraisal Services   | \$0                | \$0                | \$200              | \$0                 | n/a              | n/a             | -100%           |      |
|   | 21250 Guidance Services; Records Maintenance  | \$10,084           | \$14,682           | \$9,113            | \$8,824             | -12%             | -40%            | -3%             |      |
|   | 21320 Health Services; Medical Services   | \$29,335           | \$62,320           | \$58,485           | \$18,953            | -35%             | -70%            | -68%            |      |
|   | 21340 Health Services; Nurse Services   | \$0                | \$0                | \$0                | \$40,170            | n/a              | n/a             | n/a             |      |
|   | 22110 Improvement of Instruction; Service Area Direction  | \$27,001           | \$34,458           | \$29,500           | \$71,835            | 166%             | 108%            | 144%            |      |
|   | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$13,502           | \$39,535           | \$40,592           | \$55,052            | 308%             | 39%             | 36%             |      |
|   | 22130 Improvement of Instruction; Instructional Staff Training  | \$1,747            | \$4,340            | \$275              | \$0                 | -100%            | -100%           | -100%           |      |
|   | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$0                | \$0                | \$0                | \$119,628           | n/a              | n/a             | n/a             |      |
|   | 23110 Board of Education; Service Area Direction  | \$18,319           | \$16,803           | \$16,891           | \$16,281            | -11%             | -3%             | -4%             |      |
|   | 23120 Board of Education; Service Area Assistants   | \$6,954            | \$20,230           | \$21,350           | \$14,401            | 107%             | -29%            | -33%            |      |
|   | 23190 Board of Education; Other Governing Body Services   | \$11,651           | \$8,230            | \$1,865            | \$5,605             | -52%             | -32%            | 201%            |      |
|   | 23210 Executive Administration; Office of The Superintendent  | \$42,646           | \$50,280           | \$55,438           | \$94,282            | 121%             | 88%             | 70%             |      |
|   | 23290 Executive Administration; Other Executive Administration Services                               | \$0                | \$0                | \$0                | \$16,091            | n/a              | n/a             | n/a             |      |
|   | 24900 Other Support Services, School Administration   | \$0                | \$0                | \$0                | \$95,716            | n/a              | n/a             | n/a             |      |
|   | 25720 Personnel Services; Recruitment and Placement   | \$29,834           | \$30,956           | \$29,551           | \$14,239            | -52%             | -54%            | -52%            |      |
|   | 25730 Personnel Services; Personnel Services  | \$0                | \$0                | \$0                | \$16                | n/a              | n/a             | n/a             |      |
|   | 25750 Personnel Services; Health Services   | \$2,535            | \$6,476            | \$5,482            | \$80,116            | > 500%           | > 500%          | > 500%          |      |

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**North Harrison Com School Corp (3180)**

| 1006 Category                              | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|  | 25790 Personnel Services; Other Professional Services                                       | \$0                | \$0                | \$0                | \$300              | n/a              | n/a             | n/a             |
|  | 26700 2007 Account Code - Technology Coordinator  | \$0                | \$180,463          | \$195,358          | \$78,116           | n/a              | -57%            | -60%            |
|  | 26710 2007 Account Code - Technology Support and Maintenance                                | \$0                | \$850              | \$5,478            | \$620              | n/a              | -27%            | -89%            |
| <b>Student Instructional Support Total</b> |   | <b>\$575,273</b>   | <b>\$873,531</b>   | <b>\$898,447</b>   | <b>\$1,176,911</b> | <b>105%</b>      | <b>35%</b>      | <b>31%</b>      |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$1,691            | \$34,557           | \$23,113           | \$63,108           | > 500%           | 83%             | 173%            |
|  | 23160 Board of Education; Promotion Expenses  | \$1,857            | \$1,784            | \$2,317            | \$1,755            | -5%              | -2%             | -24%            |
|  | 25110 Fiscal Services; Office of The Business Manager                                       | \$37,125           | \$46,190           | \$52,430           | \$23,049           | -38%             | -50%            | -56%            |
|  | 25140 Fiscal Services; Receiving and Disbursing Funds                                       | \$23,445           | \$21,043           | \$23,020           | \$45,160           | 93%              | 115%            | 96%             |
|  | 25150 Fiscal Services; Payroll Services   | \$25,095           | \$34,193           | \$35,689           | \$55,821           | 122%             | 63%             | 56%             |
|  | 25160 Fiscal Services; Financial Accounting   | \$3,070            | \$0                | \$1,075            | \$1,075            | -65%             | n/a             | 0%              |
|  | 25180 Fiscal Services; Property Accounting  | \$0                | \$3,003            | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$915              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing                        | \$29,834           | \$30,956           | \$29,551           | \$14,239           | -52%             | -54%            | -52%            |
|  | 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing      | \$12,313           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25300 Printing, Publishing, and Duplicating Services  | \$0                | \$0                | \$776              | \$0                | n/a              | n/a             | -100%           |
|  | 25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code                    | \$12,303           | \$13,121           | \$17,836           | \$12,483           | 1%               | -5%             | -30%            |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$1,296,250        | \$1,609,749        | \$1,431,738        | \$1,669,545        | 29%              | 4%              | 17%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$157,621          | \$125,832          | \$144,923          | \$161,193          | 2%               | 28%             | 11%             |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$31,622           | \$49,263           | \$81,960           | \$110,884          | 251%             | 125%            | 35%             |
|  | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | \$4,256            | \$17,274           | \$14,358           | \$53,869           | > 500%           | 212%            | 275%            |
|  | 26600 Operation and Maintenance of Plant Services; Security Services                        | \$0                | \$15,196           | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$58,908           | \$148,354          | \$121,686          | \$107,620          | 83%              | -27%            | -12%            |
|  | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0                | \$0                | \$0                | \$61,556           | n/a              | n/a             | n/a             |
|  | 27010 Student Transportation; Service Area Direction  | \$21,987           | \$20,817           | \$26,859           | \$13,350           | -39%             | -36%            | -50%            |
|  | 27100 Student Transportation; Vehicle Operation   | \$159,297          | \$265,310          | \$270,987          | \$295,263          | 85%              | 11%             | 9%              |
|  | 27200 Student Transportation; Monitoring Services   | \$7,707            | \$15,812           | \$8,387            | \$77,811           | > 500%           | 392%            | > 500%          |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$82,537           | \$143,689          | \$138,018          | \$168,098          | 104%             | 17%             | 22%             |
|  | 27400 Student Transportation; Purchase of School Buses                                      | \$86,932           | \$260,466          | \$47,725           | \$83,417           | -4%              | -68%            | 75%             |
|  | 27500 Student Transportation; Insurance on Buses  | \$0                | \$33,433           | \$26,382           | \$23,473           | n/a              | -30%            | -11%            |
|  | 27700 Student Transportation; Contracted Transportation Services                            | \$374,951          | \$485,054          | \$498,181          | \$481,353          | 28%              | -1%             | -3%             |
|  | 27900 Student Transportation; Other Student Transportation Services                         | \$10,021           | \$4,023            | \$6,161            | \$21,060           | 110%             | 424%            | 242%            |
|  | 31100 Food Services Operations; Service Area Direction                                      | \$63,278           | \$77,767           | \$83,025           | \$104,256          | 65%              | 34%             | 26%             |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$166,702          | \$204,583          | \$251,597          | \$310,076          | 86%              | 52%             | 23%             |
|  | 31400 Food Services Operations; Food Purchases  | \$270,500          | \$342,996          | \$316,538          | \$411,666          | 52%              | 20%             | 30%             |
|  | 31900 Other Food Services   | \$15,744           | \$31,281           | \$64,093           | \$40,323           | 156%             | 29%             | -37%            |
|  | 33100 Community Service Operations; Direction of Community Services                         | \$544              | \$153              | \$0                | \$0                | -100%            | -100%           | n/a             |
|  | 33200 Community Recreation  | \$56,693           | \$16,868           | \$0                | \$0                | -100%            | -100%           | n/a             |
|  | 33300 Civic Services  | \$0                | \$1,482            | \$0                | \$996              | n/a              | -33%            | n/a             |
|  | 33400 Athletic Coaches  | \$0                | \$100,918          | \$132,776          | \$115,979          | n/a              | 15%             | -13%            |
|  | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$0                | \$0                | \$0                | \$1,444            | n/a              | n/a             | n/a             |
| <b>Overhead and Operational Total</b>      |   | <b>\$3,013,199</b> | <b>\$4,155,164</b> | <b>\$3,851,200</b> | <b>\$4,529,922</b> | <b>50%</b>       | <b>9%</b>       | <b>18%</b>      |
| <b>Nonoperational</b>                      |   |                    |                    |                    |                    |                  |                 |                 |
|  | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                | \$107,806          | \$220,371          | \$2,908            | \$59,350           | -45%             | -73%            | > 500%          |
|  | 41000 Facilities Acquisition and Construction; Land Acquisition and Development             | \$0                | \$49,366           | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 43000 Facilities Acquisition and Construction; Professional Services                        | \$0                | \$300              | \$258,437          | \$1,905            | n/a              | > 500%          | -99%            |
|  | 45100 Building Acquisition, Construction and Improvements                                   | \$0                | \$202,053          | \$581,967          | \$886,120          | n/a              | 339%            | 52%             |
|  | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts          | \$0                | \$39,236           | \$25,236           | \$26,092           | n/a              | -34%            | 3%              |
|  | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                 | \$0                | \$15,897           | \$0                | \$63,122           | n/a              | 297%            | n/a             |
|  | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment               | \$0                | \$295,895          | \$491,092          | \$447,626          | n/a              | 51%             | -9%             |
|  | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment        | \$307,956          | \$217,617          | \$269,507          | \$137,828          | -55%             | -37%            | -49%            |
|  | 51100 Debt Services; Principal on Debt; Bonds   | \$0                | \$0                | \$0                | \$147,822          | n/a              | n/a             | n/a             |
|  | 52100 Debt Services; Interest on Debt; Bonds  | \$0                | \$382,721          | \$144,988          | \$297,967          | n/a              | -22%            | 106%            |
|  | 52300 Debt Services; Interest on Debt; Emergency Loans                                      | \$0                | \$97,650           | \$0                | \$94,238           | n/a              | -3%             | n/a             |
|  | 53100 Debt Services; Lease Rental; Buildings ; Principal                                    | \$1,572,920        | \$1,286,343        | \$642,792          | \$1,924,770        | 22%              | 50%             | 199%            |

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**North Harrison Com School Corp (3180)**

| 1006 Category               | Account  | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                             | 53200 Debt Services; Lease Rental; Equipment ; Principal   | \$0                | \$4,076            | \$12,453           | \$0                | n/a              | -100%           | -100%           |
|                             | 54100 2007 Account Code - Veterans' Memorial Fund          | \$6,695            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                             | 54200 2007 Account Code - Common School Fund               | \$85,313           | \$104,063          | \$100,313          | \$48,750           | -43%             | -53%            | -51%            |
|                             | 54200 Common School Fund; Principal                        | \$0                | \$0                | \$0                | \$94,688           | n/a              | n/a             | n/a             |
|                             | 59100 Other Debt Services Obligations; Registrars Fee      | \$0                | -\$126,556         | \$0                | \$0                | n/a              | n/a             | n/a             |
|                             | 59200 Other Debt Services Obligations; Bank Fee            | \$4,519            | \$2,100            | \$2,100            | \$4,000            | -11%             | 90%             | 90%             |
| <b>Nonoperational Total</b> |  | <b>\$2,085,208</b> | <b>\$2,791,133</b> | <b>\$2,531,792</b> | <b>\$4,234,276</b> | <b>103%</b>      | <b>52%</b>      | <b>67%</b>      |
| <b>prorated</b>             |  |                    |                    |                    |                    |                  |                 |                 |
|                             | 26491 2007 Account Code - PERF                             | \$142,654          | \$184,761          | \$187,078          | \$95,287           | -33%             | -48%            | -49%            |
|                             | 26492 2007 Account Code - Social Security                  | \$620,533          | \$742,537          | \$752,029          | \$342,392          | -45%             | -54%            | -54%            |
|                             | 26493 2007 Account Code - Workmen's Compensation           | \$23,887           | \$1,291            | \$0                | \$0                | -100%            | -100%           | n/a             |
|                             | 26494 2007 Account Code - Group Insurance                  | \$635,062          | \$1,844,410        | \$2,287,168        | \$957,501          | 51%              | -48%            | -58%            |
|                             | 26496 2007 Account Code - Unemployment Compensation        | \$188              | \$19,181           | \$937              | \$15               | -92%             | -100%           | -98%            |
|                             | 26498 2007 Account Code - Severance / Early Retirement Pay | \$27,500           | \$433,177          | \$315,935          | \$150,546          | 447%             | -65%            | -52%            |
| <b>prorated Total</b>       |  | <b>\$1,449,824</b> | <b>\$3,225,357</b> | <b>\$3,543,147</b> | <b>\$1,545,741</b> | <b>7%</b>        | <b>-52%</b>     | <b>-56%</b>     |

| 1006 Category                 | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement  | \$9,165,081         | \$11,660,939        | \$12,006,070        | \$11,757,748        | 28%              | 1%              | -2%             |
| Student Instructional Support | \$665,785           | \$1,109,067         | \$1,136,180         | \$1,284,792         | 93%              | 16%             | 13%             |
| Overhead and Operational      | \$3,208,849         | \$4,590,242         | \$4,283,545         | \$4,755,975         | 48%              | 4%              | 11%             |
| Nonoperational                | \$2,085,208         | \$2,793,624         | \$2,534,253         | \$4,235,575         | 103%             | 52%             | 67%             |
| <b>Grand Total</b>            | <b>\$15,124,924</b> | <b>\$20,153,871</b> | <b>\$19,960,048</b> | <b>\$22,034,090</b> | <b>46%</b>       | <b>9%</b>       | <b>10%</b>      |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| 60.6%               | 57.9%               | 60.2%               | 53.4%               |
| 4.4%                | 5.5%                | 5.7%                | 5.8%                |
| 21.2%               | 22.8%               | 21.5%               | 21.6%               |
| 13.8%               | 13.9%               | 12.7%               | 19.2%               |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY1998 | FY2006 | FY2007 | FY2008 |
|--|--------|--------|--------|--------|
|  | 65.0%  | 63.4%  | 65.8%  | 59.2%  |